



INSTRUCTIONS FOR FILING FORM L-1040
INCOME TAX - 2008

CITY OF LANSING

WHO MUST FILE: ALL PERSONS HAVING \$600 OR MORE OF CITY TOTAL INCOME (LINE 17) MUST FILE A RETURN.

EXEMPTION CREDIT: \$600 FOR EACH EXEMPTION. INDIVIDUALS 65 OR OLDER AND/OR LEGALLY BLIND, DEAF, OR TOTALLY AND PERMANENTLY DISABLED WILL BE ALLOWED AN ADDITIONAL EXEMPTION. IF CHILDREN ARE CLAIMED ON PARENTS' RETURN THEY MAY ALSO TAKE A \$600 EXEMPTION.

RATE: CITY RESIDENTS ARE TAXED AT 1.00%(.01) NON-RESIDENTS ARE TAXED AT . 5%(.005)

FILING DATE: YOUR RETURN MUST BE POST-MARKED BY **APRIL 30, 2009**. INTEREST AND PENALTIES, AS PROVIDED BY LAW (\$2.00 MINIMUM), WILL BE ASSESSED ON ALL LATE PAYMENTS.

PAYMENT: IF THE TAX DUE IS ONE DOLLAR (\$1.00) OR MORE, IT MUST BE PAID WITH YOUR RETURN. MAKE CHECK OR MONEY ORDER PAYABLE TO: **TREASURER, CITY OF LANSING**. MAIL YOUR RETURN AND PAYMENT WITH EARNINGS STATEMENT(S) SHOWING LANSING TAX WITHHELD (FORM W-2). IF **AMOUNT DUE IS GREATER THAN \$100, PENALTY AND INTEREST MAY BE ASSESSED.**

ESTIMATED TAX PAYMENT: REQUIRED BY LAW TO PAY QUARTERLY ESTIMATES IF YOUR TAX RETURN PAYMENT IS OVER \$100 DUE TO INSUFFICIENT TAX WITHHELD OR NO WITHHOLDING. SEE LAST PAGE INSTRUCTIONS TO AVOID UNDERPAYMENT PENALTY.

ATTACH SCHEDULES: REFUNDS WILL NOT BE ISSUED WITHOUT COPIES OF FEDERAL SCHEDULES TO SUPPORT ALL FIGURES ON LINES 6 – 13, 16 AND 18 – 22.

RENAISSANCE ZONE: IF ELIGIBLE FOR 2008 RENAISSANCE ZONE TAX EXEMPTION, ATTACH COPY OF ORIGINAL QUALIFYING CERTIFICATE TO THE RETURN.

MAIL PAYMENTS TO:
LANSING CITY TREASURER
P.O. BOX 40752
LANSING, MI 48901

MAIL REFUNDS & ZERO RETURNS TO:
INCOME TAX OFFICE, G-29 – CITY HALL
124 W MICHIGAN AVE
LANSING, MI 48933

FOR ASSISTANCE: INFORMATION MAY BE OBTAINED IN 3 WAYS.

1. VISIT OUR WEBSITE AT WWW.LANSINGMI.GOV
2. VISIT US AT THE INCOME TAX OFFICE IN CITY HALL ROOM G-29 (1ST FLOOR, CITY HALL).
3. PHONE US AT (517) 483-4114.

INSTRUCTIONS FOR PAGE 1 – 2008 L-1040**WHO MUST FILE**

The City of Lansing Individual Income Tax Return, Form L-1040, is to be filed by every individual who has \$600 or more total income on Line 17, Page 1 of the L-1040. The filing of a declaration of estimated tax does not excuse a taxpayer from filing an annual return even though there is no change in the declared tax liability nor additional amount due. Estates and trusts, partnerships and corporations shall file on forms provided for their specific use. **Filing must be made on City of Lansing forms. Other cities' forms are not acceptable.** The fact that a taxpayer is not required to file a federal income tax return does not relieve them from filing a City of Lansing tax return.

COMPLETING YOUR RETURN

- First complete the name and address, and be certain that your social security number has been entered correctly.
- **If taxpayer or spouse is deceased attach a copy of the death certificate.**
- Show residency status for 2008. If you were a resident only part of 2008 use L-1040TC in this booklet or see instructions for Partial Residency Tax Table on Page 4.
- Enter income from the Federal return in Column I.
- Enter amounts of income NOT subject to Lansing income tax under "Exclusions" column and identify in the line detail in the instructions. Subtract "Exclusions" column from "federal return" column and enter difference in "Income subject to tax" column. If there are no exclusions, use "income subject to tax" column only.
- **ALL FIGURES MUST BE ROUNDED TO THE NEAREST DOLLAR. Support figures with schedules.**
- Multiply \$600 by the number of allowed exemptions, which includes extra exemptions for an individual 65 or older, and/or legally blind, deaf or totally and permanently disabled. Individuals claimed on parents' return may claim themselves.
- Multiply Line 27 by proper tax rate for tax liability.
- Be sure Lansing tax withheld as shown on attached Forms W-2 agrees with credit taken on Line 29.
- Credit for payments on 2008 Declaration of Estimated Tax should be actual amounts paid to the City of Lansing.
- Take credit on Line 31 for tax paid to another city, limited to .005, Lansing's non-resident rate. Attach a copy of that city's return.
- If your tax credits (Line 32) are less than your tax liability (Line 28), show amount you owe (Line 33) and **PAY WITH THIS RETURN.**
- If Line 32 is more than Line 28, show overpayment (line 34).
- Enter the amount of refund you would like applied to 2009 estimated tax return (line 36).
- Subtract amount applied to 2009 tax return. This is your refund (line 37). Allow at least 45 days for refund check or direct deposit.
- **Direct Deposit of Refund.** Must check box. Write routing numbers in box A and account numbers in box B. Check only 1 box for account type – checking or savings.
- The taxpayer and spouse (if a joint return) **MUST SIGN THE RETURN.** Please print name and phone number of tax preparer.

DOCUMENTATION REQUIREMENTS

Copies of all federal schedules and other documentation supporting income, losses and deductions must be attached to your return. **Failure to attach federal schedules and documentation or attaching incomplete schedules and documentation will delay the processing of your return and may result in deductions being disallowed.**

MARRIED PERSONS – JOINT OR SEPARATE RETURNS

Married persons may file either a joint return or separate return. If a joint return is filed, all income of both husband and wife must be included and both must sign it, and both names must be listed in the heading, such as "John A. and Mary B. Doe".

If separate returns are filed, neither spouse can claim the other as a dependent on their separate return. However, you can claim the exemption for your spouse only if your spouse had **no taxable income** and was not the dependent of another taxpayer. Children and other dependents can only be claimed by the spouse who claims such dependents under the Federal Internal Revenue Code.

If one spouse has a different tax status than the other, each spouse must file a separate return based on each one's residency for 2008.

THE ONLY ALLOWABLE DEDUCTIONS ARE:**A. EMPLOYEE BUSINESS EXPENSES**

Employee business expenses allowable under the Lansing Income Tax Ordinance differ from the I.R.S. allowance:

1. Expenses of travel, meals and lodging while away from home for services as an employee.
2. Expenses as an outside salesperson, who works away from employer's place of business (does not include driver-salesperson whose duty is service and delivery).
3. Expenses of transportation (BUT NOT TRANSPORTATION TO AND FROM WORK).
4. Expenses reimbursed under an expense account, if the reimbursement has been included in gross earnings.

IMPORTANT: Business expenses on line 4 of Form 2106 (or 2106 EZ) are not an allowable deduction on the Lansing return unless the taxpayer qualifies as an outside salesperson.

B. SELF-EMPLOYMENT RETIREMENT and I.R.A. PLANS.**C. MOVING EXPENSES** into the taxing area.

Do not include expenses of moving from Lansing area.

D. ALIMONY to the extent includable in the former spouses adjusted gross income under the Federal Internal Revenue.**E. PENALTY/FORFEITED INTEREST**-Residents only.

IMPORTANT: B thru D above is limited to the amount taken on your federal return and in proportion to taxable income under the Lansing Income Tax Ordinance. A copy of the federal schedule(s) supporting such deductions must be attached.

EXEMPT INCOME

The following income is not taxable to either a resident or non-resident and should be excluded by both:

- **Gifts, bequests, and non-profit bingo winnings.**
- Proceeds of insurance, annuities, pensions, qualified retirement plans and social security.
- Welfare relief, unemployment compensation/benefits and worker's compensation and sub pay.
- Interest from Federal, State and City Obligations (US Bonds, Municipal Bonds and Treasury Bills).
- Amounts paid to any employee as reimbursement for expenses necessarily and actually incurred by him/her in the actual performance of his/her services and deductible as such by the employer.
- Compensation received for service in the armed forces of the United States, including the reserves.
- Subchapter S corporation gains or losses.
- State and City Refunds.

RESIDENT

Line 1-Wages, Salaries, Tips, etc.

The front page of the Federal Return must be attached to all returns in order to verify income. A resident is taxed on ALL earnings, including salary, bonus, separation and incentive payments, tips, commissions and other compensation for services rendered, **REGARDLESS WHERE EARNED. EXAMPLE:** Taxpayer lives in the City Lansing but works in Holt and receives his paycheck from the home office in New York City, 100% of his compensation is taxable. Attach all Form W-2s.

Lines 2 & 3-Interest and Dividends

Interest and Dividends are taxable the same as the Federal return except margin interest and interest on U.S. Bonds, Treasury Bills and Notes is excluded on Schedule B. The amount from Federal 1040, Line 8a, U.S. Agency Bonds are taxable

Line 6-Business Income (Attach Federal Schedule C, or C-EZ) All self-employment income is taxable. Job Credits and additional depreciation due to Investment Credit adjustment are deducted from Federal taxable income.

Lines 7 & 8-Sale or Exchange of Property (Attach Federal Schedule D and/or Form 4797)

Long and short term capital gains and losses are to be reported in the same manner as the Federal return except that portion occurring before July 1, 1968, shall be excluded. The exclusion shall be computed by the difference between the purchase price and fair market value at July 1, 1968 (June 30 closing price for traded securities) or by prorating the gain or loss on the basis of total months held to months in the non-taxable period. Include gains or losses from Federal Form 4797.

Line 9-Individual Retirement Account. (Attach 1099R) Individual Retirement Account distributions received after reaching 59 ½ and conversions to Roth IRA are not taxable unless early distributions.

Line 10-Pension Distributions (Attach 1099R)

Enter amounts from Federal 1040, Line 16b or Federal 1040A, Line 12b. Pensions are not taxable unless early distributions. **Qualified Retirement Plan Distributions** (Attach 1099R) Social security and annuities are not taxable. Distributions from Non-Qualified (IRC Sec 457) Plans are subject to City Income Tax.

Line 11-Supplemental Income (Attach Federal Schedule E) Enter on this line, Column I, the total amount shown on the Federal Form 1040, Line 17. For Exclusions Complete Line 11 detail in instructions and enter total to Page 1 of Form L-1040, Line 11. Exclusions. Losses on passive income are the same as Federal Form 1040, except Sub Chapter "S" Corp are not deductible.

Line 12-Subchapter S Corporation Distributions.

Actual distributions of Subchapter earnings are taxable the same as the Federal, except margin interest is deducted on Schedule B.

Line 16-Other Income (Attach Support)

Enter amount from Federal Form 1040 Page 1, Line 21. Included in this line would be jury duty, stock savings plans, ESOP payout, all gambling winnings and other miscellaneous income.

Lines 18-22-DEDUCTIONS

See "Instructions for Page 1" for allowable Adjustments. Enter total "Adjustments to Income" from Federal Form 1040 or 1040A. Must attach Form 2106 or 2106EZ for employee business expense; Form 3903 for moving expenses; Front page of Federal Form 1040 for all other adjustments. (IRA, SEP, Alimony, etc.).

Line 28 – Tax

Residents are taxed on 100% of their earnings at 1.0%.

Partial year residents are taxed on:

- 100% of earnings while a resident at 1.0%
- 100% of city earnings while a non-resident at . 5%
- **Partial Residency Tax Rate Table-use only if total income for all year (12 months) was in the City of Lansing**

If your tax situation does not fit any of the above use L-1040TC included in this instruction booklet.

NON-RESIDENT

Line 1-Wages, Salaries, Tips, etc.

A non-resident is taxed only on earnings received for work done or services performed in the City of Lansing. Compensation paid to a non-resident for work performed outside the City of Lansing should be excluded, based on the percentage of time worked in and out of Lansing . **Pay for vacation, holiday or sick time and bonus payments are taxable on the same ratio as normal earnings.** The percentage of compensation may also be computed on the basis of hours, dollars of commissions, etc. Complete nonresident wage allocation. Attach Forms W-2, showing Lansing tax withheld. If non-resident couple files jointly, one of who works in the city and the other outside the city, the compensation of the spouse working outside shall be excluded. Complete Line 1 detail of instructions.

Lines 2 & 3-Interest and Dividends

NOT TAXABLE to non-residents.

Line 6-Business Income (Attach Federal Schedule C or C-EZ)

If the business activity is not entirely within the City of Lansing, attach note to explain computation.

In determining the average percentage, a factor shall be excluded from the computation only when such factor does not exist anywhere and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

Lines 7 & 8-Sale or Exchange of Property (Attach Federal Schedule D and/or Form 4797)

Report only those gains and losses arising from property located in the City of Lansing. See instructions under "Resident" for method of prorating gains/losses and record transactions in Schedule D. An estate or trust will pay the tax for a non-resident beneficiary and such income is not taxable on the Lansing return.

Line 9-Individual Retirement Account.

Individual Retirement Account distributions are NOT taxable.

Line 10-Pension Distributions

Pension plans are NOT taxable.

Qualified Retirement Plan Distributions are NOT taxable.

Line 11-Supplemental Income (Attach Federal Schedule E)

Rents on units outside the City of Lansing and partnerships located outside the City of Lansing are excluded. Indicate name, location and Federal ID# on Schedule E. Losses on passive income are the same as Federal Form 1040. However losses on passive income of Sub Chapter "S" Corporation are not deductible.

Line 12-Subchapter S Corporation Distributions.

THIS IS NOT TAXABLE TO NONRESIDENTS.

Line 16-Other Income (Attach Support)

See instructions under "Resident". Sick pay is taxable in proportion to taxable wages. Any miscellaneous income for services performed outside the City of Lansing should be excluded. Gambling winnings are not taxable.

Lines 18-22-DEDUCTIONS

See instructions under "Resident". If your earnings from Line 1 above have been prorated through use of the percentage shown on Line 1 detail, use the same percentage to prorate these adjustments. However, if another method was used to prorate earnings use this same method to prorate your adjustments.

Line 28 – Tax

Non-residents are taxed on 100% of city earnings at . 5%.

Partial year residents are taxed on:

- 100% of earnings while a resident at 1. 0%.
- 100% of city earnings while a non-resident at . 5%.
- Partial Residency Tax Rate Table- use only if total income for all year (12 months) was in the City of Lansing**

If your tax situation does not fit any of the above, use L-1040TC included in this instruction booklet.

PAYMENTS AND CREDITS

Line 29-Total Tax Withheld by Employers

Enter total Lansing Tax withheld as shown on City or Local copy of Forms W-2 which are attached. Be sure that totals of the ATTACHED copies agree with Line 29. W-2 must be legible.

Line 30-Payments on 2008 Declaration of Estimated Tax

Take credit for all payments made on 2008 estimated tax including the last payment due in January 2009.

Line 31-Other Credits

A Lansing resident who earns income which is taxed by another municipality shall be allowed a credit against Lansing income tax for the amount paid to the other taxing city with a limit of .5% of the other city's taxable income. Attach a copy of that city income tax return as proof of payment. Enter tax paid on your behalf by a partnership of which you are a partner, or payments made on a tentative return.

TAX DUE OR REFUND

Line 33-Amount You Owe

If Line 28 is larger than Line 32, subtract Line 32 from Line 28, the difference is the amount that you owe to the City of Lansing.

Partial payments will be accepted after the return is filed and proper arrangements are made. **Make check or money order payable to Treasurer, City of Lansing and mail to:**

Lansing City Treasurer, P.O. Box 40752, Lansing, MI 48901.

Note: If your payment is over \$100.00, you may be required to file a Form L-1040ES. See estimated tax instructions.

Line 34-This is the Amount You Overpaid

If Line 32 is larger than Line 28, subtract line 28 from Line 32.

The difference is the amount you overpaid.

Amount To Apply to Next Year's Tax Return

Indicate the amount of your overpayment you would like credited to 2009.

This is Your Refund

Subtract amount credited to 2009 from overpayment, the difference is your refund amount. Refunds may be directly deposited or issued by a refund check. Refunds of less than one dollar (\$1.00) will not be made. Refunds will be made as quickly as possible.

Please wait until after June 15, 2009 before making inquiry.

DECLARATION OF ESTIMATED TAX

If you expect that your Lansing Income in 2009, not subject to withholding, will be more than \$10,000 for a resident or \$20,000 for a non-resident (after deduction of exemption credits) on which the tax will be over \$100.00, you must file a Declaration of Estimated Tax for 2009 by April 30, 2009 and pay at least one-fourth (25%) of the estimated 2009 tax with your Declaration.

Pay the balance in three (3) equal installments to be paid on June 30, 2009, September 30, 2009 and February 1, 2010. You may amend your estimate at the time of making a quarterly payment.

Declaration of Estimated Tax forms may be obtained at the Income Tax Office or on-line at www.lansingmi.gov.

No estimate is required if 70% of current or prior year's tax is paid prior to filing by withholding or credit. **PENALTIES AND INTEREST WILL BE CHARGED IF YOU ARE UNDERPAID.**

CHARGES FOR LATE PAYMENTS

All tax payments, remaining unpaid after they are due, are liable to a penalty of 1% per month, not to exceed a total penalty of 25%, and bear interest at the rate of 1% above the prime rate on an annual basis. The minimum combined charge for interest and penalty shall be \$2.00.

AMENDED RETURNS-An amended return shall be filed when it is necessary to report additional income, pay additional tax due or claim a refund, or within 90 days from final determination of a Federal tax liability which also affects city income tax liability.

Use L-1040 form and mark "AMENDED" on top of the form. Provide reason for amendment with appropriate Federal schedules.

PARTIAL RESIDENCY TAX RATE TABLE

IMPORTANT: DO NOT USE TABLE BELOW UNLESS TOTAL INCOME FOR ALL YEAR (12 MONTHS) WAS IN THE CITY OF LANSING.

NUMBER OF MONTHS YOU WERE A RESIDENT		PERCENTAGE	
1/2	Month	0.5208	
1	Month	0.5417	
1	1/2	Month	0.5625
2	Month	0.5833	
2	1/2	Month	0.6042
3	Month	0.6250	
3	1/2	Month	0.6458
4	Month	0.6667	
4	1/2	Month	0.6875
5	Month	0.7083	
5	1/2	Month	0.7292
6	Month	0.7500	
6	1/2	Month	0.7708
7	Month	0.7917	
7	1/2	Month	0.8125
8	Month	0.8333	
8	1/2	Month	0.8542
9	Month	0.8750	
9	1/2	Month	0.8958
10	Month	0.9167	
10	1/2	Month	0.9375
11	Month	0.9583	
11	1/2	Month	0.9792
12	Month	1.0000	

Example: The taxable income was \$20,000 for the year.

Taxpayer's total income for all year (12 months) was in the city. The taxpayer lived in the city as follows:

- 1) January 1 to April 10 (3 1/2 months)
.6250 X 1% X \$20,000 or .006250 X \$20,000 = \$125.00 tax due
- 2) January 1 to October 25 (10 months)
.9167 X 1% X \$20,000 or .009167 X \$20,000 = \$183.34 tax due
- 3) August 17 to December 31 (4 1/2 months)
.6875 X 1% X \$20,000 or .006875 X \$20,000 = \$137.50 tax due
- 4) May 2 to September 28 (5 months)
.7083 X 1% X \$20,000 or .007083 X \$20,000 = \$141.66 tax due

Taxpayer who was a resident part of the year and lived outside and worked outside the city the balance of the year, shall use the rate of 1.0% on the earnings as a resident only.

Taxpayer, moving into or out of the city during the year, but total income for all year (12 months) was in the city must use the table above. One to 15 days is to be considered one-half (1/2) month and 16 to 31 days is to be considered a full month. Determine length of residency in the city to the half month and locate tax rate factor in the table. Multiply by taxable income to determine tax due.

ASSISTANCE

If you have any questions or if you need assistance in preparing your return you may contact us 3 ways:

1. Phone us at (517) 483-4114.
2. Visit us at the Income Tax Office, 1st Floor, City Hall
3. Visit our website at www.lansingmi.gov

WE WILL NOT PREPARE YOUR RETURN

CITY OF LANSING

INDIVIDUAL RETURN
Due April 30, 2009

2008 L-1040

Taxpayer's Social Security Number		Spouse Social Security Number	
Taxpayer's First Name and Initial		Taxpayer's Last Name	
If Joint, Spouse's First Name and Initial		Spouse's Last Name	
		If married filing separately, Please give Spouse's Name	
		<input type="checkbox"/> Check here if amended return indicate year amending	
Residence address		RESIDENCY STATUS <input type="checkbox"/> RESIDENT <input type="checkbox"/> NONRESIDENT <input type="checkbox"/> PART-YEAR RESIDENT	
City/Town or Post Office		State	
Zip Code		Enter Name and address used on prior years' return. (If none filed, please give reason.)	
		Total number of EXEMPTIONS from page 2	

	INCOME	From federal return	Exclusions Adjustments	Income subject to tax
ATTACH	1. Wages, salaries, tips, etc.	1		00
COPY OF	2. Taxable interest (RESIDENTS ONLY)	2		00
PAGE 1 OF	3. Ordinary dividends	3		00
FEDERAL	4. Taxable refunds, credits or offsets	4		NOT TAXABLE 00
RETURN	5. Alimony received	5		00
	6. Business income (Attach copy of federal Schedule C or CE.)	6		00
	7. Capital gains or losses (Attach copy of federal Schedule D.) <input type="checkbox"/> Federal Schedule D not required.	7		00
	8. Other gains or losses (Attach copy of federal Form 4797.)	8		00
	9. Taxable IRA distributions	9		00
	10. Taxable pension distributions (Attach copy of Form 1099-R.)	10		00
	11. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Attach copy of fed. Sch. E.)	11		00
ATTACH	12. Subchapter S corporation distributions (Attach copy of federal Schedule K-1.) RESIDENTS ONLY	12	NOT APPLICABLE	00
W-2	13. Farm income or loss (Attach copy of federal Schedule F.)	13		00
FORMS	14. Unemployment compensation	14		NOT TAXABLE 00
HERE	15. Social security benefits	15		NOT TAXABLE 00
	16. Other income. List type and amount. Type Amount \$	16		00
	Total additions (Add lines 2 through 16.)			00
	17. Total income (Add lines 1 through 16.)	17		00
	DEDUCTIONS See instructions. Deductions must be allocated on the same basis as related income.			
	18. IRA deduction (Attach copy of page 1 of federal return & evidence of payment.)	18		00
	19. Self Employed SEP, SIMPLE and qualified plans (Attach copy of page 1 of federal return.)	19		00
	20. Employee business expenses (See instructions and attach copy of federal Form 2106 or 2106EZ.)	20		00
	21. Moving expenses (Into City area only) (Attach copy of federal Form 3903.)	21		00
	22. Alimony paid (DO NOT INCLUDE CHILD SUPPORT. Attach copy of page 1 of federal return.)	22		00
	23. Renaissance Zone deduction (Attach Schedule RZ OF 1040.)	23		00
	24. Total deductions (Subtractions) (Add lines 18 through 23.)	24		00
	25. Total income after deductions (Subtract line 24 from line 17.)	25		00
	26. Amount for exemptions. (Number of exemptions, _____ x \$600) MUST COMPLETE EXEMPTION SCHEDULE ON PAGE 2	26		00
ENCLOSE	27. Total income subject to tax (Subtract line 26 from line 25.)	27		00
CHECK	28. Tax at (MULTIPLY LINE 27 BY .01 (Resident) .005 (Non-Resident) % (Partial Resident-from table)	28		00
OR	PAYMENTS AND CREDITS			
MONEY	29. Tax withheld by your employer (Attach W-2 Forms showing tax withheld.)	29		00
ORDER	30. Payments on 2008 Declaration of Estimated Income Tax, payments with an extension and credits forward from 2007	30		00
	31. Credit for tax paid to another city and for tax paid by a partnership (Attach copy of other city's return.)	31		00
	32. Total payments and credits (Add lines 29 through 31.)	32		00
	33. If tax (line 28) is larger than payments (line 32) you owe tax (Enter tax due.) MAKE CHECK OR MONEY ORDER PAYABLE TO: LANSING CITY TREASURER.	33		00
	TAX DUE			
	OVERPAYMENT 34. If payments (line 32) are larger than tax (line 28) enter overpayment	34		00
*	35. *If balance due is greater than \$100, additional penalty and interest may be assessed	35		
	36. Amount of Overpayment to be credited forward to 2009 Amount of credit to 2009 >>	36		00
	37. Amount of Overpayment to be refunded (For direct deposit mark refund box on line 38 and complete line 38 a, b & c.) Refund amount >>	37		00
	38. Direct deposit refunded <input type="checkbox"/> Refund - Direct deposit			
	a. Routing number			
	b. Account number			
	c. Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			

FORM L-1040, PAGE 2	Taxpayer's name	Taxpayer's SSN
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EXEMPTIONS SCHEDULE							
	Date of birth	Regular	65 & over	Blind	Deaf	Perm. disabled para-/hemi-/quadriplegic	
You	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Box A. Number of boxes checked
Spouse	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
You	<input type="checkbox"/> Check box if you can be claimed as a dependent on another person's tax return						
Spouse	<input type="checkbox"/> Check box if spouse can be claimed as a dependent on another person's tax return						
Dependents							
First name	Last Name	Social security number	Relationship	Date of birth			Box B. Number of dependents claimed on federal return (list to the left)
							Box C. Total number of exemptions (add the numbers in Box A and Box B)

ADDRESSES WHERE TAXPAYER AND/OR SPOUSE RESIDED DURING TAX YEAR						
INDICATE T,S,B	ADDRESS (INCLUDE CITY, STATE & ZIP CODE)	FROM		TO		
		MONTH	DAY	MONTH	DAY	

T = Taxpayer S = Spouse B = Both

THIRD-PARTY DESIGNEE						
Do you want to allow another person to discuss this return with the Income Tax Department? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No						
DESIGNEE'S NAME	Phone No. ()	Personal identification number (PIN)				

I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. If prepared by a person other than taxpayer, the preparer's declaration is based on all information of which preparer has any knowledge.

==> SIGN HERE ==>	TAXPAYER'S SIGNATURE - If joint return, both spouses must sign.	Date	Taxpayer's occupation	Daytime phone number ()
	SPOUSE'S SIGNATURE	Date	Spouse's occupation	

PREPARER'S SIGNATURE	SIGNATURE OF PREPARER OTHER THAN TAXPAYER	Date	EIN
			Preparer's phone number ()
	Firm's name (or yours if self employed), address and ZIP code		

MAKE CHECK/MONEY ORDER PAYABLE TO: LANSING CITY TREASURER.
 MAIL PAYMENTS TO: LANSING CITY TREASURER
 P.O. BOX 40752
 LANSING, MI 48901

MAIL REFUND & ZERO RETURNS TO:
 INCOME TAX OFFICE
 G-29 - CITY HALL
 124 W MICHIGAN AVE
 LANSING, MI 48933

Name _____

Social Security Number _____

LINE 1 DETAIL SCHEDULE OF WAGES, SALARIES, TIPS, ETC.

(Print a separate section for the taxpayer and spouse)

(For each employer provide the information requested the following is only an example)

(For a nonresident taxpayer using the wage allocation schedule, provide the address of work location outside the City or an explanation)

TAXPAYER'S EMPLOYERS			Tax withheld	Total wages (W-2, box 1)	Excludible wages	Taxable wages
EMPLOYER 1	Employers Federal ID #					
Employer's name						
Address of actual work station						
Dates of employment	From	To				
Reason excludible wages not taxable						
EMPLOYER 2	Employers Federal ID #					
Employer's name						
Address of actual work station						
Dates of employment	From	To				
Reason excludible wages not taxable						
EMPLOYER 3	Employers Federal ID #					
Employer's name						
Address of actual work station						
Dates of employment	From	To				
Reason excludible wages not taxable						

SPOUSE'S EMPLOYERS

EMPLOYER 1	Employers Federal ID #					
Employer's name						
Address of actual work station						
Dates of employment	From	To				
Reason excludible wages not taxable						
EMPLOYER 2	Employers Federal ID #					
Employer's name						
Address of actual work station						
Dates of employment	From	To				
Reason excludible wages not taxable						
EMPLOYER 3	Employers Federal ID #					
Employer's name						
Address of actual work station						
Dates of employment	From	To				
Reason excludible wages not taxable						
Totals						

2009 CITY OF LANSING 2009
DECLARATION OF ESTIMATED INCOME TAX
FORM L-1040ES
FOR INDIVIDUALS, CORPORATIONS AND PARTNERSHIPS
INSTRUCTIONS FOR LANSING DECLARATION OF ESTIMATED INCOME TAX

WHO MUST MAKE A DECLARATION

- A. INDIVIDUALS AND UNINCORPORATED BUSINESSES:** Every resident or non-resident who expects taxable income from which the Income Tax will not be withheld, must file a Declaration of Estimated Income Tax. A Declaration is not required if the estimated tax, Line 7 of the Worksheet for Declaration of Estimated Income Tax, is One Hundred Dollars (\$100.00) or less. A husband and wife may file a joint Declaration.
- B. CORPORATION:** Every corporation subject to the tax on all or part of its net profits must file a Declaration of Estimated Income Tax. A Declaration is not required from a corporation if the estimated tax, Line 7 of the Worksheet for Declaration of Estimated Income Tax, is Two Hundred Fifty Dollars (\$250.00) or less.
- C. PARTNERSHIPS:** A partnership whose partners are subject to tax on all or part of their distributive share of net profit may file a Declaration of Estimated Income Tax, and the partners will not be required to file individual Declarations unless they have other income on which the Lansing Income Tax is expected to exceed One Hundred Dollars (\$100.00). The names, addresses and social security numbers of the partners on whose behalf the Declaration is filed shall be shown on an attached schedule.

WHEN AND WHERE TO FILE DECLARATION AND PAY THE TAX

- A. CALENDAR YEAR TAXPAYERS**
- 1) **FILING:** The Declaration for 2009 must be filed on or before April 30, 2009.
 - 2) **PAYMENT:** The estimated tax shall be paid in full with the Declaration or in four (4) equal installments on or before April 30, 2009, June 30, 2009, September 30, 2009 and February 1, 2010.
- B. FISCAL YEAR TAXPAYERS**
- 1) **FILING:** The Declaration for 2009 must be filed within four months after the beginning of the fiscal period.
 - 2) **PAYMENTS:** The estimated tax may be paid in full with the Declaration or in four (4) equal installments on or before April 30, June 30, September 30, and February 1, or on or before the 4th, 6th, 9th and 13th month after the beginning of the taxable fiscal year. The first installment payment must accompany the Declaration.

INCOME SUBJECT TO LANSING INCOME TAX

- A. RESIDENTS:** All salaries, wages, bonuses, commissions and other compensation, net profit from a business or profession, net rental income, capital gains less capital losses, dividend income, interest income, income from estates and trusts, and other income.
- B. NON-RESIDENTS:** Salaries, wages, bonuses, commissions and other compensation for services rendered or work performed in Lansing; Net rental income from property in Lansing; Net profits from a business, profession or other activity to the extent that it is from work done, services rendered or activity conducted in Lansing; Capital gains less capital losses from the sale of real or tangible personal property located in Lansing. The ordinance and regulations should be reviewed if you have a question concerning the allocation of income earned in Lansing.

HOW TO FILE

- A.** Your annual return for the preceding year may be used as the basis for computing your declaration of estimated tax for the current year.
- B.** You may use the same figure used for estimating your federal income tax adjusted to exclude any income or deductions not taxable or permissible under the Lansing Income Tax Ordinance.

WITHHOLDING TAX CREDITS AND OTHER CREDITS (Line 5)

- A. WITHHOLDING TAX CREDITS:** You may subtract from your estimated Lansing Income Tax (Line 4), the amount of Lansing income tax expected to be withheld.
- B. INCOME TAX PAID TO ANOTHER CITY:** If you are a resident of **Lansing** and pay income tax to another city on income earned outside of Lansing you may subtract from your estimate of Lansing income tax the amount of income tax expected to be paid to the other city. This credit may not exceed the amount of tax assessable under the Lansing Income Tax Ordinance on the same amount of income of a non-resident. (Worksheet Line 6)

- C. INCOME TAX PAID BY PARTNERSHIPS:** If you are a member of a partnership which elects to file a return and pay the tax on behalf of the partners, you may subtract, from your estimate of Lansing Income Tax, the amount of tax expected to be paid by the partnership for your distributive share of net profits.
(Worksheet Line 6)

AMENDED DECLARATION: If you have filed a Declaration and find that your estimated tax is substantially increased or decreased as a result of a change in your income or exemptions, you may amend your estimate at the time of making a quarterly payment.

PENALTIES AND INTEREST: If the total amount of tax withheld and estimated tax paid is less than seventy percent (70%) of the final tax due, interest and penalties will be charged.

FORMS OR INFORMATION: Forms or information may be obtained in 3 ways.

1. Visit our website at www.lansingmi.gov
2. Visit us at the Income Tax Office located on 1st floor City Hall.
3. Phone us at (517) 483-4114.

NOTE: FILING A DECLARATION OF ESTIMATED TAX DOES NOT EXCUSE THE TAXPAYER FROM FILING AN ANNUAL RETURN EVEN THOUGH THERE IS NO CHANGE IN THE DECLARED TAX LIABILITY.

**WORKSHEET FOR 2009 DECLARATION OF
ESTIMATED INCOME TAX
(KEEP FOR YOUR RECORDS)**

2009 PAYMENT RECORD

1. TOTAL LANSING INCOME EXPECTED IN 2009 (See Instructions)	\$	VOUCHER	DATE	CHECK NUMBER	TAX PAID
2. EXEMPTIONS (\$600 for each exemption; Does not apply to corporations)	\$	1			\$
3. ESTIMATED LANSING TAXABLE INCOME (Line 1 less Line 2)	\$	2			\$
4. ESTIMATED LANSING INCOME TAX BEFORE CREDITS (Non-resident individuals enter . 5% of Line 3, All other taxpayers enter 1.0% of Line 3)	\$	3			\$
5. AMOUNT OF LANSING TAX TO BE WITHHELD	\$	4			\$
6. AMOUNT OF OTHER CREDITS	\$	TOTAL PAID			
7. ESTIMATED LANSING INCOME TAX DUE (Line 4 less Lines 5 and 6)	\$				\$

2009	CITY OF LANSING-INCOME TAX OFFICE QUARTERLY STATEMENT-DECLARATION OF ESTIMATED TAX For Calendar Year 2009 or Fiscal Year Ending _____, 20____		VOUCHER NO. 4	Due Date February 1, 2010	
	SOCIAL SECURITY NUMBER	EMPLOYER I.D. NUMBER			
TAXPAYER'S NAME AND ADDRESS	MAKE CHECKS PAYABLE TO: TREASURER, CITY OF LANSING MAIL CHECK WITH VOUCHER 4 TO: INCOME TAX OFFICE P.O. BOX 40752 LANSING, MI 48901		Estimated Tax	\$	00
			Payment Amount	\$	00

2009	CITY OF LANSING-INCOME TAX OFFICE QUARTERLY STATEMENT-DECLARATION OF ESTIMATED TAX For Calendar Year 2009 or Fiscal Year Ending _____, 20____		VOUCHER NO. 3	Due Date September 30, 2009	
	SOCIAL SECURITY NUMBER	EMPLOYER I.D. NUMBER			
TAXPAYER'S NAME AND ADDRESS	MAKE CHECKS PAYABLE TO: TREASURER, CITY OF LANSING MAIL CHECK WITH VOUCHER 3 TO: INCOME TAX OFFICE P.O. BOX 40752 LANSING, MI 48901		Estimated Tax	\$	00
			Payment Amount	\$	00

2009	CITY OF LANSING-INCOME TAX OFFICE QUARTERLY STATEMENT-DECLARATION OF ESTIMATED TAX For Calendar Year 2009 or Fiscal Year Ending _____, 20____		VOUCHER NO. 2	Due Date June 30, 2009	
	SOCIAL SECURITY NUMBER	EMPLOYER I.D. NUMBER			
TAXPAYER'S NAME AND ADDRESS	MAKE CHECKS PAYABLE TO: TREASURER, CITY OF LANSING MAIL CHECK WITH VOUCHER 2 TO: INCOME TAX OFFICE P.O. BOX 40752 LANSING, MI 48901		Estimated Tax	\$	00
			Payment Amount	\$	00

2009	CITY OF LANSING-INCOME TAX OFFICE QUARTERLY STATEMENT-DECLARATION OF ESTIMATED TAX For Calendar Year 2009 or Fiscal Year Ending _____, 20____		VOUCHER NO. 1	Due Date April 30, 2009	
	SOCIAL SECURITY NUMBER	EMPLOYER I.D. NUMBER			
TAXPAYER'S NAME AND ADDRESS	MAKE CHECKS PAYABLE TO: TREASURER, CITY OF LANSING MAIL CHECK WITH VOUCHER 1 TO: INCOME TAX OFFICE P.O. BOX 40752 LANSING, MI 48901		Estimated Tax	\$	00
			Payment Amount	\$	00

**L-1040PV CITY OF LANSING
INCOME TAX PAYMENT VOUCHER**

**Due Date
April 30, 2009**

TAX YEAR	DUE DATE	SOCIAL SECURITY NUMBER or EMPLOYEE I.D. NUMBER	INCOME TAX PAYMENT	DOLLARS	CENTS
2008	APRIL 30, 2009				00

TAXPAYER'S NAME AND ADDRESS

MAKE REMITTANCE PAYABLE TO:
TREASURER, CITY OF LANSING

MAIL CHECK WITH RETURN AND PAYMENT VOUCHER TO:

Lansing City Treasurer
P.O. Box 40752
Lansing MI 48901

CITY OF
LANSING

PART-YEAR RESIDENT TAX CALCULATION
THIS SCHEDULE IS TO BE ATTACHED TO L-1040

SCHEDULE TC

Taxpayer's SSN

Spouse's social security #

Taxpayer's first name, initial and last name

If joint, spouse's first name, initial and last name

PART-YEAR RESIDENT		From	to
FORMER ADDRESS			
EXEMPTIONS		Total number of exemptions.	
INCOME		From federal return	Exclusions/Adjustments
		Resident income	Nonresident income
1. Wages, salaries, tips, etc.	1		
2. Taxable interest.	2		NOT TAXABLE
3. Ordinary dividends.	3		NOT TAXABLE
4. Taxable refunds, credits or offsets.	4		NOT TAXABLE
5. Alimony received.	5		
6. Business income. (Attach copy of federal Schedule C.)	6		
7. Capital gains or losses. (Attach copy of federal Schedule D.)	7	<input type="checkbox"/> Federal Schedule D not required.	
8. Other gains or losses. (Attach copy of federal Form 4797.)	8		
9. Taxable IRA distributions.	9		
10. Taxable premature pension distributions. (Attach copy of Form 1099-R.)	10		
11. Rental real estate, royalties, partnerships, trusts, etc. (Attach copy of federal Schedule E.)	11		
12. Subchapter S corporation distributions. (Attach copy of federal Schedule K-1.)	12	NOT APPLICABLE	NOT TAXABLE
13. Farm income or (loss). (Attach copy of federal Schedule F.)	13		
14. Unemployment compensation.	14		NOT TAXABLE
15. Social security benefits.	15		NOT TAXABLE
16. Other income. Attach statement listing type and amount.	16		
17. Total income. Add lines 1 through 16.	17		
DEDUCTIONS See instructions. Deductions must be allocated on the same basis as related income.			
18. Individual Retirement Account deduction. (ATTACH PG. 1 OF FED RET & EVIDENCE OF PMT)	18		
19. Self Employed SEP, SIMPLE and qualified plans. (ATTACH COPY OF PG 1 OF FED RET)	19		
20. Employee business expenses. (SEE INSTRUCTIONS AND ATTACH FEDERAL 2106 OR LIST)	20		
21. Moving expenses. (Into City area only) (ATTACH FEDERAL 3903 OR LIST)	21		
22. Alimony paid. DO NOT INCLUDE CHILD SUPPORT (ATTACH COPY PAGE 1 OF FED RET)	22		
23. Renaissance Zone deduction. (ATTACH SCHEDULE RZ OF 1040)	23		
24. Total deductions. Add lines 18 through 23	24		
25. Total income after deductions. Subtract line 24 from line 17	25		
26a. Amount for exemptions. (Number of exemptions, times exemption amount)	26a		
26b. Excess exemption amount. If the amount on line 26a exceeds the amount the taxable income as a resident enter unused portion	26b		
27a. Total income subject to tax as a resident. Subtract line 26a from line 25	27a		
27b. Total income subject to tax as a nonresident. Subtract line 26b from line 25	27b		
28a. Tax at resident rate. (MULTIPLY LINE 27a BY RESIDENT TAX RATE)	28a		
28b. Tax at nonresident rate. (MULTIPLY LINE 27b BY NONRESIDENT TAX RATE)	28b		
29. Total tax. Add lines 28a and 28b (ENTER HERE AND ALSO ON L-1040, LINE 28)	29		

PART-YEAR RESIDENT SCHEDULE OF WAGES, SALARIES, TIPS, ETC.

			Tax withheld	Total wages (W-2, box 1)	Excludible wages	Taxable wages resident	Taxable wages nonresident
EMPLOYER 1	Employers Federal ID #						
Employer's name							
Address of actual work station							
Dates of employment	From To						
Reason excludible wages not taxable							
EMPLOYER 2	Employers Federal ID #						
Employer's name							
Address of actual work station							
Dates of employment	From To						
Reason excludible wages not taxable							
EMPLOYER 3	Employers Federal ID #						
Employer's name							
Address of actual work station							
Dates of employment	From To						
Reason excludible wages not taxable							
EMPLOYER 4	Employers Federal ID #						
Employer's name							
Address of actual work station							
Dates of employment	From To						
Reason excludible wages not taxable							
EMPLOYER 5	Employers Federal ID #						
Employer's name							
Address of actual work station							
Dates of employment	From To						
Reason excludible wages not taxable							
EMPLOYER 6	Employers Federal ID #						
Employer's name							
Address of actual work station							
Dates of employment	From To						
Reason excludible wages not taxable							
Totals							

NONRESIDENT WAGE ALLOCATION

Wages earned partially outside of city while a nonresident	Employer #	Employer #	Employer #	Employer #	Employer #
Actual number of days or hours on job while a nonresident (do not include week-ends you did not work)					
Vacation, holiday and sick days or hours while a nonresident					
Actual number of days or hours worked while a nonresident					
Actual number of days or hours worked in city while a nonresident					
Percentage of days or hours worked in city while a nonresident	%	%	%	%	%
Total allocable wages from employer while a nonresident					
Wages earned in city while a nonresident					
Excludible wages from employer while a nonresident					

LINE 2 DETAIL
INTEREST INCOME EXCLUSIONS AND ADJUSTMENTS

For use by residents or part-year residents to report excludible interest income
Interest income is not taxable to a nonresident

Interest income from federal return		
Excludible interest income		
Interest from federal obligations		
Interest from Subchapter S corporations (Attach Schedule K-1)		
Other excludible interest income (attach detailed explanation)		
Total excludible interest income		
Taxable interest income		

LINE 3 DETAIL
EXCLUDIBLE DIVIDEND INCOME

For use by residents or part-year residents to report excludible dividend income
Dividend income is not taxable to a nonresident

Dividend income from federal return		
Excludible dividend income		
Dividend from federal obligations		
Dividends from Subchapter S corporations (Attach Schedule K-1)		
Other excludible dividend income (attach detailed explanation)		
Total excludible dividend income		
Taxable dividend income		

LINE 5 DETAIL
ATTACH PAGE 1 FEDERAL RETURN

LINE 6 DETAIL
EXCLUSIONS AND ADJUSTMENTS TO BUSINESS INCOME
For use by nonresidents to compute excludible business income

BUSINESS INCOME		Business 1	Business 2	Business 3	Business 4
Net profit (or loss) from business or profession					
Allocation percentage					
Allocated net profit (loss)					
Excludible net profit (loss)					
Total excludible net profit (loss)					

BUSINESS #

BUSINESS ALLOCATION FORMULA	COLUMN 1 EVERYWHERE	COLUMN 2 IN LANSING	COLUMN 3 PERCENTAGE
Average net book value of real and tangible personal property.			(Column 2 divided by column 1)
Gross rents paid on real property multiplied by 8.			
Total property.			%
Total wages, salaries and other compensation of all employees.			%
Gross receipts from sales made or services rendered.			%
Total percentages. Add the percentages computed in column 3			%
Business Allocation Percentage.			%

Note: In determining the average percentage, if a factor does not exist, you must divide the total of the percentages by the number of factors used.
Note: If you are authorized to use a special formula, attach a copy of the administrator's approval letter and attach a schedule detailing calculation.
Note: Net operating loss from prior year reported on Line 16. Other income.

LINE 7 DETAIL

EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAINS AND LOSSES

(Print entire schedule for resident or nonresident)

RESIDENT RETURN

Total capital gains and losses from federal return	
--	--

Excludible capital gains and losses

Gains and losses on securities issued by U.S. Government.	
Portion of gains and losses occurring prior to effective date of tax for city (Attach a schedule that identifies and shows the calculation for each)	
Gains and losses from Sub. S Corporations (Attach schedule)	
Adjustment for unallowed capital loss carryover from period prior to residency	

Total excludible capital gains and losses	
---	--

Taxable capital gains and losses	
----------------------------------	--

Attach copy of federal Schedule D and/or Form 4797 and all supporting schedules to return to explain.

EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAINS AND LOSSES

NONRESIDENT RETURN

Total capital gains and losses from federal return	
--	--

Excludible capital gains and losses

Gains and losses on property located outside of Lansing	
Portion of gains and losses occurring prior to effective date of tax for city (Attach a schedule that identifies and shows the calculation for each)	
Adjustment for capital loss carryover from City	
Total excludible capital gains and losses	

Taxable capital gains and losses	
----------------------------------	--

Remember, deferred gains from property located in Lansing or property sold while a resident are taxable.

Attach copy of federal Schedule D and/or Form 4797 and all supporting schedules to return to explain.

LINE 8 DETAIL

EXCLUSIONS AND ADJUSTMENTS TO OTHER GAINS AND LOSSES

(Print entire schedule for resident or nonresident)

RESIDENT RETURN

Total other gains and losses from federal return	
--	--

Excludible other gains and losses

Portion of gains and losses occurring prior to effective date of tax for Lansing (Attach a schedule that identifies and shows the calculation for each)	
Gains and losses from Sub. S Corporations	

Total excludible other gains and losses	
---	--

Taxable other gains and losses	
--------------------------------	--

Attach a copy of federal Form 4797 and all supporting schedules to return to explain.

EXCLUSIONS AND ADJUSTMENTS TO OTHER GAINS AND LOSSES

NONRESIDENT RETURN

Total other gains and losses from federal return	
--	--

Excludible other gains and losses	
Gains and losses on property located outside of Lansing	
Portion of gains and losses occurring prior to effective date of tax for city (Attach a schedule that identifies and shows the calculation for each)	
Gains and losses from Sub. S Corporations	
Total excludible other gains and losses	

Taxable other gains and losses	
--------------------------------	--

Remember, deferred gains from property located in Lansing or property sold while a resident are taxable.

Attach a copy of federal Form 4797 and all supporting schedules to return to explain.

LINE 9 DETAIL

EXCLUSIONS AND ADJUSTMENTS TO INDIVIDUAL RETIREMENT ACCOUNT (IRA) DISTRIBUTIONS

(Print entire schedule for resident or nonresident)

RESIDENTS

Excludible IRA distributions	
Normal IRA distributions (1099-R, Box 7, Code 7)	
Early IRA distributions, exception applies (1099-R, Box 7, Code 2)	
Rollover of traditional IRA to Roth IRA	
Other exclusions (1099-R, Box 8, Code ____)	
Total excludible IRA distributions	

Attach a copy of each Form 1099-R to your return

NONRESIDENTS

Excludible IRA distributions	
Normal IRA distributions (1099-R, Box 7, Code 7)	
Early IRA distributions, exception applies (1099-R, Box 7, Code 2)	
IRA distributions unrelated to City income	
Rollover of traditional IRA to Roth IRA	
Other exclusions (1099-R, Box 8, Code ____)	
Total excludible IRA distributions	

Attach a copy of each Form 1099-R to your return

LINE 10 DETAIL

EXCLUSIONS AND ADJUSTMENTS TO PENSION PLAN DISTRIBUTIONS

RESIDENTS

Excludible pension plan distributions	
Normal pension plan distributions (1099-R, Box 7, Code 7)	
Early pension plan distributions, exception applies (1099-R, Box 7, Code 2)	
Other exclusions (Explain)	
Total excludible pension plan distributions	

Attach a copy of each Form 1099-R to your return

NONRESIDENTS

Excludible pension plan distributions	
Normal pension plan distributions (1099-R, Box 7, Code 7)	
Early pension plan distributions, exception applies (1099-R, Box 7, Code 2)	
Pension plan distributions unrelated to Lansing income	
Other exclusions (Explain)	
Total excludible pension plan distributions	

Attach a copy of each Form 1099-R to your return

LINE 11 DETAIL

EXCLUSIONS AND ADJUSTMENTS TO INCOME FROM RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, TRUSTS, ETC.

RESIDENTS

Adjustments to income from rental real estate, royalties, partnerships, trusts, etc.	
Subchapter S corporation income (loss)	
Total adjustments to income from rental real estate, royalties, partnerships, trusts, etc.	

Attach a schedule detailing name and ID # of each Sub. S Corp. and amount of adjustment.

Attach a copy of each Schedule K-1 (1120-S) pages 1 and 2 to your return.

Attach copy of federal Schedule E.

NONRESIDENTS

Adjustments to income from rental real estate, royalties, partnerships, trusts, etc.	
Rental income (loss) from real estate located outside Lansing	
Partnership income (loss) from partnership business activity outside of Lansing	
Subchapter S corporation income (loss)	
Trust income (loss)	
Total adjustments to income from rental real estate, royalties, partnerships, trusts, etc.	

Attach a schedule detailing the complete address of each piece of rental real estate.

Attach a schedule detailing name and ID # of each partnership and amount of adjustment.

Attach a schedule detailing name and ID # of each Sub. S Corp. and amount of adjustment.

Attach copy of federal Schedule E.

LINE 12 DETAIL
ADJUSTMENT FOR SUBCHAPTER S CORPORATION DISTRIBUTIONS
RESIDENTS

CORPORATION NAME	FEDERAL I.D. #	DISTRIBUTION RECEIVED
TOTAL SUBCHAPTER S CORPORATION DISTRIBUTIONS		

Complete above schedule or attach a separate schedule detailing the name federal I.D. number and amount of distribution from each Subchapter S corporation listed on federal Schedule E, page 2.

Attach a copy of each Schedule K-1 (1120-S) pages 1 and 2 to your return.

LINE 13 DETAIL
EXCLUDIBLE FARM INCOME
For use by nonresidents to compute excludible Farm income

Farm 1
Farm 2

FARM INCOME	FARM 1	FARM 2
Net profit (or loss) from Farm		
Apportionment percentage		
Apportioned net profit (or loss)		
Excludible net profit (or loss)		

Farm #

FARM ALLOCATION FORMULA	COLUMN 1 EVERYWHERE	COLUMN 2 IN (City name)	COLUMN 3 PERCENTAGE
Average net book value of real and tangible personal property.			(Column 2 divided by column 1)
Gross rents paid on real property multiplied by 8.			
Total property.			%
Total wages, salaries and other compensation of all employees.			%
Gross receipts from sales made or services rendered.			%
Total percentages. Add the percentages computed in column 3			%
Farm Allocation Percentage.			%

Note: In determining the average percentage, if a factor does not exist, you must divide the total of the percentages by the number of factors used.
Note: If you are authorized to use a special formula, attach a copy of the administrator's approval letter and attach a schedule detailing calculation.
Note: Net operating loss from prior year reported on Line 16. Other income.

LINE 14 DETAIL
UNEMPLOYMENT COMPENSATION - NOT TAXABLE

LINE 15 DETAIL
SOCIAL SECURITY BENEFITS - NOT TAXABLE

LINE 16 DETAIL
ADJUSTMENTS AND EXCLUSIONS TO OTHER INCOME

RECEIVED FROM	FEDERAL I.D. #	NATURE OF INCOME	AMOUNT OF EXCLUSION OR ADJUSTMENT
TOTAL ADJUSTMENTS AND EXCLUSIONS TO OTHER INCOME			

LINE 18 DETAIL
COMPUTATION OF CITY IRA DEDUCTION

	TAXPAYER		SPOUSE		TOTAL
	LANSING	OTHER	LANSING	OTHER	EARNED INCOME
EARNED INCOME					
FEDERAL IRA DEDUCTION					
CITY EARNED INC %					Divide individual's Lansing earned income by individual's total earned income.
LANSING IRA DEDUCTION BASED ON INDIVIDUALS EARNED INCOME					Individual's federal IRA deduction multiplied by Lansing earned income percentage.
AMOUNT INDIVIDUALS FEDERAL IRA DEDUCTION EXCEEDS INDIVIDUALS EARNED INCOME					Individual's total earned income less individual's federal IRA deduction.
AMOUNT SPOUSE'S EARNED INCOME EXCEEDS SPOUSE'S FEDERAL IRA DEDUCTION					Spouse's total earned income less spouse's federal IRA deduction.
LANSING IRA DEDUCTION BASED UPON SPOUSE'S EARNED INCOME					If individual's federal IRA deduction exceeds individual's earned income and spouses earned income exceeds spouse's federal IRA deduction, enter the lesser of the individual's excess IRA or spouse's excess earned income multiplied by spouse's city earned income percentage, else enter zero (0).
LANSING IRA DEDUCTION					Add individual's Lansing's IRA deduction based upon their own Lansing earned income and their Lansing IRA deduction based upon spouse's
TOTAL LANSING IRA DEDUCTION					Add taxpayer's and spouse's Lansing IRA deduction.

Enter earned income and federal IRA deduction data. The other data in the schedule is to be calculated.

LINE 19 DETAIL
ATTACH COPY OF PAGE 1 OF FEDERAL RETURN

LINE 20 DETAIL
ATTACH COPY OF FEDERAL 2106

LINE 21 DETAIL
ATTACH COPY OF FEDERAL 3903

LINE 22 DETAIL

ALIMONY DEDUCTION CALCULATION

Residents claim the entire amount of alimony adjustment from federal return

Nonresidents use following calculation to compute alimony deduction allowed.

Part-year-residents may claim the entire amount of alimony paid while a resident only.
The percentage of alimony paid while a nonresident is based upon the taxable income as a nonresident prior to the alimony adjustment divided by the portion of the federal Adjusted Gross Income (AGI) prior to the alimony adjustment.

Federal Adjusted Gross Income	
Alimony adjustment from federal return	
Income for alimony computation	

Taxable income for Lansing prior to alimony adjustment	
--	--

Percentage (Lansing taxable income divided by	
---	--

Lansing alimony deduction (Percentage times alimony	
---	--

Adjustment to federal alimony adjustment (Federal	
---	--

LINE 23 ATTACH COPY OF ORIGINAL QUALIFYING CERTIFICATE TO THE RETURN

LINE 31 DETAIL

CREDIT FOR TAX PAID TO ANOTHER CITY OR TAX PAID BY A PARTNERSHIP

(Print entire schedule)

CREDIT FOR TAX PAID TO ANOTHER CITY	TAX CREDIT
OTHER CITY'S NAME	
TOTAL CREDIT FOR TAXES PAID TO ANOTHER CITY (May be claimed by residents only)	

CREDIT FOR TAX PAID BY PARTNERSHIP	TAX CREDIT
PARTNERSHIP'S NAME AND TAX ID NUMBER	
TOTAL CREDIT FOR TAX PAID BY PARTNERSHIP	

TOTAL TAX CREDIT FOR TAX PAID TO ANOTHER CITY AND/OR TAX PAID BY A PARTNERSHIP	
--	--

CALCULATION FOR CREDIT FOR TAX PAID TO ANOTHER CITY (Residents only)	RESIDENT CITY	OTHER CITY
INCOME TAXABLE IN BOTH CITIES		
EXEMPTIONS PER CITY'S RETURN		
TAXABLE INCOME FOR CREDIT		
TAX FOR CREDIT PURPOSES AT EACH CITY'S NONRESIDENT TAX RATE		
CREDIT ALLOWED (Smaller of resident city's or other city's tax for credit purposes)		